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# A Study to Determine the Effects of the Implementation of the Targeted Jobs Tax Program on the Marketing and Distributive Education Programs of the Virginia Beach City Public Schools

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A STUDY TO DETERMINE THE EFFECTS OF THE  
IMPLEMENTATION OF THE TARGETED JOBS  
TAX PROGRAM ON THE MARKETING AND  
DISTRIBUTIVE EDUCATION PROGRAMS  
OF THE VIRGINIA BEACH CITY  
PUBLIC SCHOOLS

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A Study  
Presented to  
the Faculty of the School of Education  
Old Dominion University

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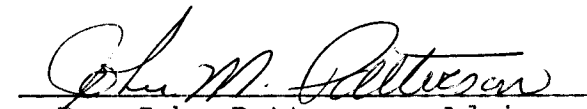
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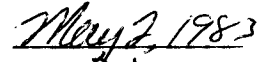
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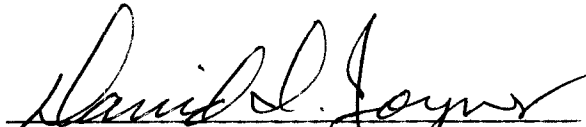
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Terry M. Jenkins  
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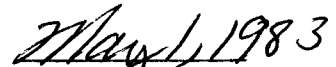
This research paper was prepared by Terry M. Jenkins under the direction of Dr. John Patterson in VIAE 636, Problems in Education. It was submitted to the Graduate Program Director as partial fulfillment of the requirements for the Degree of Masters of Science in Education.

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## TABLE OF CONTENTS

	Page
APPROVAL PAGE . . . . .	i
ACKNOWLEDGMENTS . . . . .	ii
LIST OF TABLES . . . . .	iii
LIST OF APPENDICES . . . . .	iv
 CHAPTER	
I. INTRODUCTION . . . . .	1
Statement of the Problem . . . . .	3
Significance of the Study . . . . .	4
Limitations of the Study . . . . .	4
Definition of Terms . . . . .	4
II. REVIEW OF RELATED LITERATURE . . . . .	7
Public Sector Work Incentive and Training Programs . . . . .	7
Private Sector Job Placement and Training . . . . .	11
III. METHODS AND PROCEDURES . . . . .	16
Population . . . . .	16
Survey Design . . . . .	16
Survey Administration . . . . .	17
Statistical Analysis . . . . .	18
IV. PRESENTATION OF DATA . . . . .	19
Responses to the Survey . . . . .	19

CHAPTER	Page
V. CONCLUSIONS, RECOMMENDATIONS AND SUMMARY . .	36
Conclusions . . . . .	36
Recommendations . . . . .	38
Summary . . . . .	39
BIBLIOGRAPHY . . . . .	41

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## LIST OF TABLES

Table	Page
1. Questionnaire Response . . . . .	20
2. Teaching Experience of Respondents . . . . .	21
3. Courses Taught by Respondents . . . . .	21
4. Targeted Jobs Tax Credit and Rate of Placements . . . . .	22
5. Targeted Jobs Tax Credit as an Incentive . . . . .	23
6. Placements that Student might not have Received Without the Targeted Jobs Tax Credit . . . . .	24
7. Placements for Marketing and Distributive Education Students Before Non-Vocational Students . . . . .	25
8. Placements with Businesses that would not have Hired Students . . . . .	26
9. Forms 6199 Initiated by Marketing and Distributive Education Teacher-Coordinator . . . . .	27
10. Business that Self-Initiated Forms 6199 . . . . .	28
11. Paperwork Involved with Targeted Jobs Tax Credit . . . . .	29
12. Coordination Visits Needed to Implement Targeted Jobs Tax Credit . . . . .	30
13. Students Certified for Amended Targeted Jobs Tax Credit . . . . .	31
14. Certification for Targeted Jobs Tax Credit by Virginia Beach Marketing and Distributive Education Programs . . . . .	33
15. Certification for Targeted Jobs Tax Credit in Office of Education Instructional Areas . . . . .	35

## LIST OF APPENDICES

Appendix	Page
A. Subtitle C - Targeted Jobs Credit; WIN Credit . . . . .	43
B. Marketing and Distributive Education Training Agreement . . . . .	47
C. Virginia Cooperative Distributive Education Training Plan . . . . .	48
D. Form 6199 Certification of Youth Participating in a Qualified Cooperative Education Program . . . . .	49
E. Family Income Statement for the Targeted Jobs Tax Credit Program . . . . .	50
F. Survey Instrument . . . . .	51
G. Letter from Virginia Beach City Public Schools . . . . .	55
H. Letter to Virginia Beach Marketing and Distributive Education Teacher-Coordinators . . . . .	56
I. Sample Tally Sheet for Form 6199 Business and Student Information . . . . .	57
J. Sample Master Sheet for Form 6199 Business and Student Information . . . . .	58
K. Letter to Virginia Beach Marketing and Distributive Education Teacher-Coordinators . . . . .	59
L. Letter from Virginia Beach City Public Schools . . . . .	60



## CHAPTER I

### INTRODUCTION

In the past three decades the Federal Government has become increasingly involved with the training and employment of the economically disadvantaged, the mentally and physically handicapped and the youth of our country. Year after year new government programs have been introduced to assist in the training and employment of these targeted groups. The results of this have been a myriad of bureaucratic agencies and bureaus that have increased the Federal budget and bureaucracy.

With the introduction of (Title III; Subtitle C; Section 321) the Revenue Act of 1978, the lawmakers began to stem the tide of government administered training and employment programs, and give the private sector the incentive to train and hire the targeted groups. This was done by providing a tax credit to those businesses that employed members of the groups identified in the amendment.

This amendment, popularly known as the Targeted Job Tax Credit Program (Appendix A), became effective on September 26, 1978. The program provided for a tax credit of up to \$3,000 for each eligible employee's first year wages, and \$1,500 for each eligible employee's second and

third year wages. The targeted groups consisted of:

1. Handicapped persons referred from vocational rehabilitation programs or the Veterans Administration
2. Young people 18 through 24 who are members of economically disadvantaged families
3. Recipients of Supplemental Security Income
4. Vietnam-era veterans under 35 who are economically disadvantaged
5. Persons who have received general assistance for 30 or more days
6. Ex-offenders (felons) who are economically disadvantaged
7. Youth 16 through 18 participating in cooperative education programs.

The Targeted Jobs Tax Credit Program remained in effect as written until December 31, 1981. At that time, the section pertaining to Youth in Cooperative Programs was amended to read "Youth 16 through 18 in a cooperative education program and is a member of an economically disadvantaged family."

With the implementation of the Targeted Jobs Tax Credit Program the Marketing and Distributive Education teacher-coordinator was given the responsibility of certifying the eligibility of the Marketing and Distributive Education cooperative students for the training sponsor. This procedure consisted of completion of a Marketing and

Distributive Education Training Agreement (Appendix B); a Virginia Marketing and Distributive Education Training Plan (Appendix C); an Internal Revenue Service Form 6199 Certificate of Youth Participating in a Qualified Cooperative Education Program (Appendix D); and with the passage of the 1981 amendment, a Family Income Statement for the Targeted Jobs Tax Credit Program (Appendix E).

Has the Targeted Jobs Tax Credit Program been a successful incentive to the private sector to employ the targeted groups? This study analyzed the effects of the Targeted Jobs Tax Credit Program on a section of these targeted groups. More specifically, the effects the Targeted Jobs Tax Credit Program has had on the Marketing and Distributive Education Program in the city of Virginia Beach.

#### STATEMENT OF THE PROBLEM

The primary purpose of the study was to determine the effects of the implementation of the Targeted Jobs Tax Credit Program on the Marketing and Distributive Education Program of the Virginia Beach City Public Schools.

The study also determined the following: (1) the program's effects on the employment rates of the Marketing and Distributive Education students, (2) the effects on the workload of the Marketing and Distributive Education

teacher-coordinator and (3) identified the number and types of businesses that used the Targeted Jobs Tax Credit when hiring Marketing and Distributive Education students.

#### SIGNIFICANCE OF THE STUDY

The significance of this study lies in its relationship to the placement and coordination aspects of the Marketing and Distributive Education Program in Virginia Beach.

#### LIMITATIONS OF THE STUDY

The study was limited to fourteen Cooperative Marketing and Distributive Education teacher-coordinators in the seven Virginia Beach High Schools and the Training Stations in the City of Virginia Beach who utilized the Targeted Jobs Tax Credit Program when hiring Marketing and Distributive students.

#### DEFINITION OF TERMS

During this study, certain terms were used and they are as follows:

1. Cooperative Education: An organizational pattern of instruction which involves regularly scheduled part time on-the-job learning experiences and related classroom training (Crawford and Meyer, 1972).

2. Cooperative Employer - The person or business responsible for training and supervising the cooperative education student on the job (Crawford and Meyer, 1972).

3. Economically Disadvantaged Youth - A youth who is the member of a family whose income level during the six month period before the month he is hired is less than seventy percent of the Bureau of Labor Statistics lower living standard (United States Department of the Treasury, 1981).

4. Marketing and Distributive Education - A vocational instructional program designed to meet the needs of persons who have entered or are preparing to enter a Marketing and Distributive occupation or an occupation requiring competencies in one or more of the marketing functions.

5. Teacher-Coordinator - A member of the local school staff who teaches vocationally related subject matter to students preparing for employment and coordinates classroom instruction with on-the-job training or with occupationally oriented learning activities of the students (Crawford and Meyer, 1972).

6. Targeted Jobs Tax Credit - A tax break to employers who hire persons from targeted groups that have a particularly high unemployment rate or other special employment needs (United States Department of the Treasury, 1981).

8. Training Stations - The place of employment of the student where he receives on-the-job training and supervision by his employer (Crawford and Meyer, 1972).

## CHAPTER II

### REVIEW OF RELATED LITERATURE

Exhaustive efforts were used to find specific information regarding the effects of the Targeted Jobs Tax Credit Program on the targeted groups. Since no information was found specifically for the effects of the Targeted Jobs Tax Credit on the cooperative education program, an attempt was made to review literature related to the history and recent developments of job training work incentive programs.

This review consists of two sections: first, the public sector or government programs, and second, the private sector or business programs.

#### PUBLIC SECTOR WORK INCENTIVE AND TRAINING PROGRAMS

In the early twentieth century, educators and social reformers noted that the new industrial order was creating a new class system. Peoples' occupations were increasingly determined by their skills, and their skills, in turn, were determined by their access to training. The poor generally had the least access to training and consequently made up the bulk of the industrial lower class. At the time, the American trend was for each generation to pass on its skills

and train the next generation of the family. Therefore, the poor and many of the newly arrived immigrants had little hope of rising above the non-skilled lower class (OECD, 1980).

The federal government reacted with a series of programs to right the situation. The first major effort grew out of the Smith-Hughes Act of 1917, which created a national system of Vocational Education. The system set up under the Smith-Hughes Act over sixty years ago has changed very little. Administered from a large bureau within the United States Department of Education, federal funds are funneled through a pipeline to nine regional offices and then to separate state boards for vocational education (Doeringer and Vermeulen, 1981).

In 1977, ten and one-half million high school students were enrolled in a vocational education course or program. Of this total, five to seven percent of all vocational students were enrolled in cooperative programs (AVA Pamphlet, 1979). While this may seem a small percentage, recent research findings are encouraging.

A 1978 study by the Department of Labor compared the schooling and employment experience of a large sample of young men in a variety of Boston high school programs (Hernstadt, Horowitz and Sum, 1978). The study concluded that vocational students in the cooperative education programs were:

Unemployed less after graduation;



More likely to get long-term training on the cooperative education jobs, which the student felt provided them with important skills for later employment;

More satisfied with their jobs after graduation.

Vocational Education was the government's first attempt to train and employ American youth, but other programs have also been introduced. The first generations of national employment programs, born of the Great Depression, featured the National Youth Administration, which went far beyond simple job creation. Probably because joblessness reached deep into the American middle class, the National Youth Administration programs were not only concerned with training and employment, but also emphasized community service and rebuilding a personal sense of self through the arts and other self-improvement programs. We can still see the effects of these programs, including improved financial security and working conditions for workers, plus the guarantee of minimum wages.

The second generation of youth employment programs came as a result of the 1970's "War on Poverty." Congress passed President Johnson's Economic Opportunity Act of 1964, which featured work experience for youth and community economic development. Subsequent legislation spawned numerous job-training programs for the disadvantaged and "hard core" unemployed.

A decade later the third generation of programs were developed under the Nixon administration's Comprehensive Employment and Training Act of 1973 (CETA). An outgrowth of

the administration's "New Federalism," CETA consolidated seventeen programs and over ten thousand local programs. It is in essence a revenue-sharing program (OECD, 1980).

Although some programs still remain intact, block grants to local government largely bypass state government and go directly to counties and cities.

CETA grew by leaps and bounds during the seventies, with its annual budget tripling in size by 1979. There has been much debate as to the success and effectiveness of CETA, and at present the Reagan administration has cut the program's budget sharply (Time, Nov., 1981). This review will not concern itself with the success of CETA, but will review the programs it provides for youth training and employment.

For purposes of administration and funding, CETA is divided into individual titles which are crosscut by specific training or job-creating programs. Title III, Part B of CETA includes the Youth Incentive Entitlement Projects, designed to entice unemployed high school dropouts back to school via subsidized work, and the youth Community Conservation and Improvement Projects. This program consists of jobs which are short termed and community oriented. Also, under Title III, Part B, the Youth Employment and Training Programs are aimed at alleviating long term youth unemployment through a wide range of services, including training, counseling, literacy and bilingual training, child care, transportation and subsidized employment.

The Private Sector Incentive Program under Title VII of CETA supports the creation of new institutional arrangements through local private industry councils that are empowered to develop private sector programs to train and hire the unemployed. In addition, through the Revenue Act of 1978, profit-making employers became eligible for tax credits if they hired and trained the disadvantaged and cooperative education students. This program became known as the Targeted Jobs Tax Credit Program.

Title VIII of CETA, the Youth Conservation Corps, was designed to employ sixteen to twenty-three year olds in public conservation projects. This program offered short term employment with the various public lands administrations.

The CETA legislation now in effect is the latest of the government training and employment programs, and as of yet the Reagan administration has not proposed any new programs.

#### PRIVATE SECTOR JOB PLACEMENT AND TRAINING

Although American interest in efficiency has resulted in periodic attempts to involve the private sector in the solution of social problems, vocational education has always remained under total public control. However, at the same time, proprietary vocational schools, organized for self gain by business, have always been regarded skeptically by traditional educators (Trivett, 1974).

The history of proprietary vocational schools has been a controversial one. During the debates that preceded the 1917 Smith-Hughes Act, supporters of vocational education who wanted to be at least partly under private control faced stiff opposition on three main grounds. First, organized labor argued that private schools, lying outside public control, would be used to circumvent the unions and ferment anti-union sentiment among their students. Second, the public sector was thought to provide vocational training more efficiently. Educators assumed its enormous resources could provide better coordinated and more effective training than could the piecemeal approach found among competing private schools. Lastly, labor and social reformers felt that, because most private schools operated for profit, the bottom line of a school's income statement would overshadow students' educational needs, an attitude that persists today. Contemporary experience to some extent has confirmed that fear. Unscrupulous schools took advantage of many veterans returning from World War II with G.I. Bill entitlements in hand (U.S. Bureau of Consumer Protection, 1975). However, recent research suggests that abuses are not as widespread as originally feared by educators and that the private sector offers important benefits in vocational training. As academic and business interests have merged over the seventies, public policymakers and educators' opposition to proprietary schools has softened (Wilms, 1975).

Despite a century or more of ostracism by public educators, proprietary schools have not only survived but flourished. Estimates of this large and diverse sector indicate that more than ten thousand proprietary schools enroll from 1.3 million to 3 million students a year (National Center for Educational Statistics, 1978).

Proprietary schools have at least two essential characteristics in common: they are driven by the profit motive to offer short-term vocational training, and they must have some sort of government sanction to operate.

According to a study by Hyde, proprietary schools are a risky business. Hyde has studied the economics of proprietary schools and finds that, while average rates of return exceeded manufacturing firms' ten percent rate by only four percent, they were highly volatile (Hyde, 1975). Hyde further states that this high rate of attrition can be attributed to their inability to offer up-to-date training and the multitude of government regulations from the federal and state governments.

The array of proprietary vocational training, which ranged from bartending to zookeeping, is staggering. The Federal Trade Commission documents records at least thirteen thousand different courses offered through proprietary schools (U.S. Federal Trade Commission, 1976).

The students who enroll in these proprietary schools have had about the same experiences in the labor market as do public school students. The only difference is that

proprietary schools can cut their programs to at least half the length of public programs with no loss in placement or earnings for their graduates (Wilms, 1975). This can be attributed to the proprietary schools' lack of regulations in teaching general subjects (English, Government, etc.) and concentrating on the vocational training needed.

Another aspect of the private sector training school is the employer Training school which operates programs to meet their own demand for skilled workers, who then boost production and improve safety.

The employer training provides learning in the real work-place and is directed to specific objectives. With trainees receiving a salary, the private employee schools try to keep course time down to a minimum and hands-on working for most in the training.

Decentralized, privately controlled and operating under virtually no outside regulation, the employer schools are flourishing. The American Society for Training and Development reports that its 1943 membership was only fifteen, but by 1967 it had grown to five thousand and now stands at over twenty thousand (ASTD, 1981). These employer schools were found in a recent national sample to increase job opportunities for women and minority youth in thirty to forty percent of the firms which had their own schools (Austerman, 1977).

One final form of private sector training is the apprenticeship programs. The Congress in 1937 created the

National Apprenticeship Program which brought together management and labor to work out apprenticeship programs and guidelines. These guidelines call for specified apprenticeship program length and wage progression as well as on-the-job training to classroom work ratios.

Despite its attractiveness as a tool to improve the school-to-work transition, apprenticeship programs play a minor role in employing American youth. The majority of young workers going into these programs have a relative in the trade already, and the trades use the apprenticeship programs to control the supply of craftsmen entering the profession (Freedman and Dutka, 1977).

In summary this chapter has dealt with the history of the private and public sectors, attempts to train and employ the youth of America, and the programs that have arisen from their efforts.

## CHAPTER III

### METHODS AND PROCEDURES

In order to determine the effects of the implementation of the Targeted Jobs Tax Credit Program on the Marketing and Distributive Education Program of Virginia Beach, a survey was prepared. In this chapter the population, survey design, survey administration and statistical analysis are discussed.

#### POPULATION

The population of this study was selected from the Marketing and Distributive Education teacher-coordinators in the Virginia Beach City Public Schools. These schools include Bayside, Cox, First Colonial, Green Run, Kellam, Kempsville, and Princess Anne High Schools.

Only teacher-coordinators who have been teaching in the Virginia Beach School System for three or more years were surveyed.

#### SURVEY DESIGN

The data for the study was collected by using a survey which consisted of three qualifying questions and



ten close-ended questions (Appendix F). Permission to administer the survey was obtained from James C. Mounie, Director of the Research and Testing Service, City of Virginia Beach Public Schools (Appendix G). A cover letter was written to all coordinators explaining the procedures for answering and returning the surveys (Appendix H).

Additional data was collected on the number and type of cooperative employers who utilized the Targeted Job Tax Credit Program. This data originated from completed Internal Revenue Service Forms 6199, Certification of Youth Participating in a Qualified Cooperative Education Program. The information from the 6199 forms was then transposed onto a self-generated form for each coordinator using the United States Office of Education Instructional Areas as guidelines (Appendix I). This data was then transferred to a master sheet for each instructional area. This form was also self-generated (Appendix J). The 6199 forms were acquired from the teacher-coordinators of the Marketing and Distributive Education Programs in the City of Virginia Beach (Appendix K), with the permission of Dr. Andrew T. Carrington, Program Evaluator of the Research and Testing Service, City of Virginia Beach Public Schools (Appendix L).

#### SURVEY ADMINISTRATION

Permission to conduct the research and administer the survey was obtained from the Virginia Beach City Public

Schools. The actual distribution of the survey was done by the researcher through the participating teacher-coordinators.

The teacher-coordinators were allowed to complete the survey at their leisure and return it to the researcher via interoffice mail.

#### STATISTICAL ANALYSIS

After the data was collected, it was compiled and the findings reported in written and table form in Chapter IV. Statistical data was reported in the form of percentages.

## CHAPTER IV

### PRESENTATION OF DATA

The purpose of this chapter is the presentation of the data determined by research conducted during the study. The data described is the result of a survey of Marketing and Distributive Education teachers in the public high schools of the city of Virginia Beach. Additional data was obtained from a review of Internal Revenue Tax forms 6199, which were supplied by the Marketing and Distributive Education teachers.

The survey used for this study was given to two teachers at each of the seven high schools in the city of Virginia Beach.

The surveys were sent to all teachers with a cover letter explaining the procedures for completing the survey. The surveys were administered in March 1983.

When the fourteen surveys were returned, each of the questions was tabulated by hand. The data received from the Internal Revenue Service forms 6199 was also tabulated by hand.

### RESPONSES TO THE SURVEY

After the data was collected and analyzed, the information was presented in tables. Tables 1 through 3

provided the following qualifying information: (1) the number of teachers responding to the surveys; (2) the school in which the teachers taught; (3) the years of teaching experience of each teacher; and (4) the courses taught by the teachers surveyed.

Table 1  
Questionnaire Response

School Surveyed	No. of Teachers	Percent
Bayside High School	2	14.3
Cox High School	2	14.3
First Colonial High School	2	14.3
Green Run High School	2	14.3
Kellam High School	2	14.3
Kempsville High School	2	14.3
Princess Anne High School	2	14.3
Totals	14	100.0

Table 2  
Teaching Experience

Years	Number	Percent
One to Four	3	21.4
Five to Nine	5	35.7
Ten or More	6	42.9
Totals	14	100.0

Table 3  
Courses Taught\*

Course	Number	Percent
Marketing	10	43.5
Advanced Marketing	8	34.8
Advanced Fashion	5	21.7
Totals	23	100.0

\* The number taught will be higher than the total surveyed since many teachers teach more than one type course.

Table 4 showed 85.7 % of the coordinators felt the Targeted Jobs Tax Credit slightly increased placements, while 14.3 % felt it increased placements greatly.

Table 4

Do You Feel that the Targeted Jobs Tax Credit Increased  
the Rate of Placements for Your Marketing and  
Distributive Education Students?

Response	Number	Percent
Greatly Increased	2	14.3
Slightly Increased	12	85.7
No Increase	0	0
Slightly Decreased	0	0
Greatly Decreased	0	0
Totals	14	100.0

Table 5 showed that 64.3 % of the coordinators used the Targeted Jobs Tax Credit as an incentive to the employer to hire Marketing and Distributive Education students some of the time, while 35.7 % of the coordinators used the Tax Credit as an incentive almost always when placing students.

Table 6 showed that a little over half (57.1%) of the coordinators felt the Targeted Jobs Tax Credit helped students obtain placements they might not have obtained without the Targeted Jobs Tax Credit. While 35.7% of the

coordinators felt that the Tax Credit almost always resulted in a placement for the students, one coordinator (7.2%) felt that the Targeted Jobs Tax Credit almost never helped students obtain placements.

Table 5

Did You Use the Targeted Jobs Tax Credit as an Incentive  
to the Employer(s) to Hire Your Marketing  
and Distributive Education Students?

Response	Number	Percent
Always	0	0
Almost Always	5	35.7
Sometimes	9	64.3
Almost Never	0	0
Never	0	0
Totals	14	100.0

Table 6

Do You Feel that with the Implementation of the Targeted  
Jobs Tax Credit Your Marketing and Distributive  
Education Students Obtained Placements that They  
Might Not have Obtained Without the Targeted  
Jobs Tax Credit?

Response	Number	Percent
Always	0	0
Almost Always	5	35.7
Sometimes	8	57.2
Almost Never	1	7.1
Never	0	0
Totals	14	100.0



Table 7 shows that all of the coordinators felt that employers hired Marketing and Distributive students before they would hire non-vocational students. While 35.7% felt this was true almost always, 64.3% felt this was true some of the time.

Table 7

Do You Feel that with the Implementation of the Targeted Jobs Tax Credit, Businesses Hired Marketing and Distributive Education Students Before They Hired Students Not Enrolled in a Vocational Program?

Response	Number	Percent
Always	0	0
Almost Always	5	35.7
Sometimes	9	64.3
Almost Never	0	0
Never	0	0
Totals	14	100.0

Table 8 shows that 50% of the coordinators felt that the Targeted Jobs Tax Credit helped some of the time in placing students in businesses that normally would not have hired any students. However, 28.6% of the coordinators felt the Targeted Jobs Tax Credit almost never obtained placements for students in those businesses, and 14.3% felt

the Targeted Jobs Tax Credit never obtained placements in these businesses. One coordinator (7.1%) felt that the Targeted Jobs Tax Credit almost always helped obtain placements from businesses that normally would not have hired any students.

Table 8

Do You Feel That with the Implementation of the Targeted Jobs Tax Credit Your Students Obtained Placements from Businesses that Normally Would Not Have Hired Any Students?

Response	Number	Percent
Always	0	0
Almost Always	1	7.1
Sometimes	7	50.0
Almost Never	4	28.6
Never	2	14.3
Total	14	100.0

In observing Table 9, it was determined that less than half of the coordinators (42.9%) initiated between 76% and 95% of the Targeted Jobs Tax Credit forms. While 21.4% of the coordinators initiated between 51% to 75% of the forms and 18.6% of the coordinators initiated from 96% to

100% of the forms, one coordinator (7.1%) initiated 50% or less of the 6199 forms.

Table 9

What Percent of the Targeted Jobs Tax Credit 6199  
Forms Were Initiated by You?

Response	Number	Percent
50% or Less	1	7.1
51% to 75%	3	21.4
76% to 95%	6	42.9
96% to 100%	4	28.6
Total	14	100.0

Table 10 shows that 50% of the coordinators felt that food service establishments were most prevalent in using the Targeted Jobs Tax Credit, followed by Apparel and Accessories with 21.4% and Food Marketing businesses with 14.3%. One coordinator gave an answer of none, and one other gave no answer.

Table 10

Of the Business(es) that Self-initiated the Targeted Jobs Tax Credit 6199 Forms, What Type of Business(es) was Most Prevalent?

Response	Number	Percent
Apparel and Accessories	3	21.4
Food Marketing	2	14.3
Food Service	7	50.0
General Marketing	0	0
Other	2*	14.3
Total	14	100.0

\*1 Answer of None; 1 No Answer

Table 11 shows that 85.7% of the coordinators felt the Targeted Jobs Tax Credit increased their workload slightly, and 14.3% felt that the Targeted Jobs Tax Credit greatly increased their workload.

Table 11

Do You Feel the Paperwork Involved with Targeted Jobs Tax Credit Increased Your Workload as a Marketing and Distributive Education Coordinator?

Response	Number	Percent
Greatly Increased	2	14.3
Slightly Increased	12	85.7
No Increase	0	0
Slightly Decreased	0	0
Greatly Decreased	0	0
Total	14	100.0

Table 12 indicated that 85.7% of the coordinators made two coordination visits to implement the Targeted Jobs Tax Credit, while 14.5% of the coordinators only made one visit for implementation.

Table 12

How Many Coordination Visits per Student did you have to  
Make to Implement the Targeted Jobs Tax Credit Program?

Response	Number	Percent
1	1	14.3
2	12	85.7
3	0	0
4	0	0
5 or More	0	0
Total	14	100.0

Table 13 shows that since the Targeted Jobs Tax Credit has been amended to include only those students who are economically disadvantaged, 21.5% of the coordinators have had 1 student certified for the Targeted Jobs Tax Credit and one coordinator (7.1%) has had 2 students certified. The majority of the coordinators (71.4%) have had no certification for the Targeted Jobs Tax Credit.

Table 13

Since the Targeted Jobs Tax Credit Program was Amended to Include Only Those Cooperative Students who are Economically Disadvantaged, How Many Students Have You Certified for the Targeted Jobs Tax Credit?

Response	Number	Percent
0	10	71.4
1	3	21.5
2	1	7.1
3	0	0
4 or More	0	0
Totals	14	100.0

Tables 14 and 15 summarized information from the Internal Revenue Service form 6199, "Certification of Youth Participating in a Qualified Cooperative Education Program."

Table 14 shows the percent of businesses and students that were certified by each of the schools for the Targeted Jobs Tax Credit. These range from a high of 30 percent in both businesses and students to a low of 5 percent in both businesses and students.



Table 14

Percentage of Businesses and Students Certified for the  
Targeted Jobs Tax Credit

School	Businesses		Students	
	Number	Percent	Number	Percent
Bayside High School	48	12.77	72	12.54
Cox High School	75	19.95	114	19.86
First Colonial High School	63	16.76	95	16.55
Green Run High School	36	9.57	56	9.75
Kellam High School	19	5.05	30	5.22
Kempsville High School	22	5.85	32	5.57
Princess Anne High School	113	30.05	177	30.83
Totals	376	100.00	574	100.00

Table 15 shows the percent of the businesses and students that were certified for the Targeted Jobs Tax Credit in the various United States Office of Education Instructional Areas. These range from a high of 19.9 percent in full service restaurants for businesses and 25.4 percent for students employed in fast food restaurants. The lows ranged from 1.1 percent in floristry businesses to .07 percent of students employed in specialty shops.

Table 15

Percentage of Businesses and Students Certified for the Targeted  
Jobs Tax Credit in Each of the United States Office of  
Education Instructional Areas

Instructional Code	Businesses		Students	
	Number	Percent	Number	Percent
Apparel and Accessories	29	10.9	49	8.50
Personal Services	11	4.1	12	2.10
Financial Services	3	1.1	5	.08
Floristry Marketing	4	1.5	5	.08
Food Marketing	25	9.4	79	13.80
Specialty Shops	4	1.5	4	.07
General Merchandising Discount	15	5.6	30	5.20
General Merchandising Full Service	9	3.4	22	3.80
General Merchandising Drug Stores	14	5.3	22	3.80
Hardware Marketing	6	2.3	10	1.80
Home and Office Products	5	1.9	11	1.90
Hotel and Motel Marketing	4	1.5	9	1.70
Recreation Marketing	14	5.3	21	3.70
Full Service Restaurants	53	19.9	120	20.90
Fast Food Restaurants	50	18.8	146	25.40
Automotive and Petroleum Marketing	20	7.5	29	5.10
Totals	266	100.0	574	100.00

## CHAPTER V

### CONCLUSIONS, RECOMMENDATIONS AND SUMMARY

The purpose of this chapter is to report the conclusions, the recommendations and summarize the finding of the research report.

The problem as stated was to determine the effects of the implementation of the Targeted Jobs Tax Credit Program on the Marketing and Distributive Education Programs of the Virginia Beach City Public Schools. More specifically, the purpose was to ascertain:

1. The program's effects on the employment rates of the Marketing and Distributive Education students.
2. The effects on the workload of the Marketing and Distributive Education teacher-coordinator.
3. Identification of the number and types of businesses that used the Targeted Jobs Tax Credit when hiring Marketing and Distributive Education students.

### CONCLUSIONS

An analysis of the findings led to the following conclusions:

1. The Targeted Jobs Tax Credit did increase the placements of Marketing and Distributive Education students in the City of Virginia Beach.

2. That the Targeted Jobs Tax Credit enabled Marketing and Distributive Education students to obtain placements that they might not have obtained without the Tax Credit.

3. That with the Targeted Jobs Tax Credit businesses hired Marketing and Distributive Education students before they would hire non-vocational education students.

4. That the Targeted Jobs Tax Credit did not have any significant effect on placing students with businesses that normally would not have hired any students.

5. That a great majority of the Marketing and Distributive Education coordinators used the Targeted Jobs Tax Credit as an incentive to the employers to hire their Marketing and Distributive students.

6. That the majority of the Targeted Jobs Tax Credit certifications were initiated by the Marketing and Distributive Education teacher-coordinator.

7. That when the businesses self-initiated the Targeted Jobs Tax Credit, the majority of them were Food Service related.

8. That with the Targeted Jobs Tax Credit, the Marketing and Distributive Education teacher-coordinators' workload was increased by more paperwork and more coordination visits.

9. That while the Targeted Jobs Tax Credit was used by a wide variety of businesses (266 in all), the businesses

making the greatest use of the Tax Credit were the Food Service establishments, with 38.7 percent; the Apparel and Accessories businesses, with 10.9 percent; the Food Marketing businesses, with 9.4 percent; and the Automotive and Petroleum businesses, with 7.5 percent.

10. That while 574 students were certified in a variety of businesses for the Targeted Jobs Tax Credit, the greatest number of students were certified for Food Service employment (46.3%); Food Marketing employment at 13.8 percent; and Apparel and Accessories employment at 8.5 percent.

11. That the number of students being certified for the Targeted Jobs Tax Credit has dropped to almost zero since the Targeted Jobs Tax Credit was amended to include only those students who are economically disadvantaged.

#### RECOMMENDATIONS

Based on the results, observations and conclusions of this study, the researcher suggests the following recommendations:

1. It is recommended that a study be undertaken to determine the effects of the Targeted Jobs Tax Credit on the other Vocational Education programs in the City of Virginia Beach.

2. It is recommended that a study be undertaken to determine the effects of the Targeted Jobs Tax Credit

Program on the other targeted groups covered by the program in the City of Virginia Beach.

3. It is recommended that a study be undertaken to determine the effects of the Targeted Jobs Tax Credit on the Marketing and Distributive Education programs in the State of Virginia and possibly in the United States as a whole.

4. It is recommended that Marketing and Distributive Education teacher-coordinators work with local businessmen and their elected officials to have the economically disadvantaged amendment of the Targeted Jobs Tax Credit program rescinded.

#### SUMMARY

The purpose of this study was to determine the effects of the implementation of the Targeted Jobs Tax Credit on the Marketing and Distributive Education programs of the City of Virginia Beach Public Schools. A review of related literature in the area of public and private sector work incentive and training programs was made, and no significant information was found pertaining to this proposal.

A survey instrument was designed and distributed to the Virginia Beach Marketing and Distributive Education teacher-coordinators. All surveys were properly completed and the results were tabulated by hand. The data was then presented in tables in the form of percentages. It was

through this process that conclusions and recommendations on the effects of the implementation of the Targeted Jobs Tax Credit on the Marketing and Distributive Education program in the City of Virginia Beach Public Schools were determined.



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(3) Section 1388 (relating to definitions and special rules for cooperative organizations) is amended by adding at the end thereof the following new subsection.

**"(j) CROSS REFERENCE.—**

"For provisions relating to the apportionment of the investment credit between cooperative organizations and their patrons, see section 46(h)."

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years ending after October 31, 1978.

**SEC. 317. TRANSFERS TO CONRAIL NOT TREATED AS DISPOSITIONS FOR PURPOSES OF THE INVESTMENT CREDIT.**

(a) **IN GENERAL.**—Subsection (b) of section 47 (relating to certain disposition, etc., of section 38 property) is amended by striking out "or" at the end of paragraph (1), by striking out the period at the end of paragraph (2) and inserting in lieu thereof ", or", and by inserting after paragraph (2) the following new paragraph:

"(3) a transfer to which subsection (c) of section 374 (relating to exchanges under the final system plan for ConRail) applies."

(b) **EFFECTIVE DATE.**—The amendments made by subsection (a) shall apply to taxable years ending after March 31, 1976.

## Subtitle C—Targeted Jobs Credit; WIN Credit

**SEC. 321. TARGETED JOBS CREDIT.**

(a) **IN GENERAL.**—Section 51 (relating to amount of credit) is amended to read as follows:

**"SEC. 51. AMOUNT OF CREDIT.**

"(a) **DETERMINATION OF AMOUNT.**—The amount of the credit allowable by section 44B for the taxable year shall be the sum of—

"(1) 50 percent of the qualified first-year wages for such year, and

"(2) 25 percent of the qualified second-year wages for such year.

"(b) **QUALIFIED WAGES DEFINED.**—For purposes of this subpart—

"(1) **IN GENERAL.**—The term 'qualified wages' means the wages paid or incurred by the employer during the taxable year to individuals who are members of a targeted group.

"(2) **QUALIFIED FIRST-YEAR WAGES.**—The term 'qualified first-year wages' means, with respect to any individual, qualified wages attributable to service rendered during the 1-year period beginning with the day the individual begins work for the employer (or, in the case of a vocational rehabilitation referral, the day the individual begins work for the employer on or after the beginning of such individual's rehabilitation plan).

"(3) **QUALIFIED SECOND-YEAR WAGES.**—The term 'qualified second-year wages' means, with respect to any individual, the qualified wages attributable to service rendered during the 1-year period beginning on the day after the last day of the 1-year period with respect to such individual determined under paragraph (2).

"(4) **ONLY FIRST \$6,000 OF WAGES PER YEAR TAKEN INTO ACCOUNT.**—The amount of the qualified first-year wages, and the amount of the qualified second-year wages, which may be taken into account with respect to any individual shall not exceed \$6,000 per year.

"(c) **WAGES DEFINED.**—For purposes of this subpart—

"(1) **IN GENERAL.**—Except as otherwise provided in this subsection and subsection (h)(2), the term 'wages' has the meaning given to such term by subsection (b) of section 3306 (determined without regard to any dollar limitation contained in such section).

"(2) **EXCLUSION FOR EMPLOYERS RECEIVING ON-THE-JOB TRAINING PAYMENTS.**—The term 'wages' shall not include any amounts paid by an employer for any period to any individual for whom the employer receives federally funded payments for on-the-job training of such individual for such period.

"(3) **INDIVIDUALS FOR WHOM WIN CREDIT CLAIMED.**—The term 'wages' does not include any amount paid or incurred by the employer to an individual with respect to whom the employer claims credit under section 40.

"(4) **TERMINATION.**—The term 'wages' shall not include any amount paid or incurred after December 31, 1980.

"(d) **MEMBERS OF TARGETED GROUPS.**—For purposes of this subpart—

"(1) **IN GENERAL.**—An individual is a member of a targeted group if such individual is—

"(A) a vocational rehabilitation referral,

"(B) an economically disadvantaged youth,

"(C) an economically disadvantaged Vietnam-era veteran,

"(D) an SSI recipient,

"(E) a general assistance recipient, or

"(F) a youth participating in a cooperative education program, or

"(G) an economically disadvantaged ex-convict.

"(2) **VOCATIONAL REHABILITATION REFERRAL.**—The term 'vocational rehabilitation referral' means any individual who is certified by the designated local agency as—

"(A) having a physical or mental disability which, for such individual, constitutes or results in a substantial handicap to employment, and

"(B) having been referred to the employer upon completion of (or while receiving) rehabilitative services pursuant to—

"(i) an individualized written rehabilitation plan under a State plan for vocational rehabilitation services approved under the Rehabilitation Act of 1973, or

"(ii) a program of vocational rehabilitation carried out under chapter 31 of title 38, United States Code.

"(3) **ECONOMICALLY DISADVANTAGED YOUTH.**—

"(A) **IN GENERAL.**—The term 'economically disadvantaged youth' means any individual who is certified by the designated local agency as—

"(i) meeting the age requirements of subparagraph (B), and

"(ii) being a member of an economically disadvantaged family (as determined under paragraph (9)).

"(B) **AGE REQUIREMENTS.**—An individual meets the age requirements of this subparagraph if such individual has attained age 18 but not age 25 on the hiring date.

"(4) **VIETNAM VETERAN WHO IS A MEMBER OF AN ECONOMICALLY DISADVANTAGED FAMILY.**—The term 'Vietnam veteran who is a member of an economically disadvantaged family' means any individual who is certified by the designated local agency as—

“(A)(i) having served on active day (other than active duty for training) in the Armed Forces of the United States for a period of more than 180 days, any part of which occurred after August 4, 1964, and before May 8, 1975, or

“(ii) having been discharged or released from active duty in the Armed Forces of the United States for a service-connected disability if any part of such active duty was performed after August 4, 1964, and before May 8, 1975,

“(B) not having any day during the preemployment period which was a day of extended active duty in the Armed Forces of the United States,

“(C) being a member of an economically disadvantaged family (determined under paragraph (9)), and

“(D) not having attained the age of 35 on the hiring date.

For purposes of subparagraph (B), the term ‘extended active duty’ means a period of more than 90 days during which the individual was on active duty (other than active duty for training).

“(5) SSI RECIPIENTS.—The term ‘SSI recipient’ means any individual who is certified by the designated local agency as receiving supplemental security income benefits under title XVI of the Social Security Act (including supplemental security income benefits of the type described in section 1616 of such Act or section 212 of Public Law 93-66) for any month ending in the pre-employment period.

“(6) GENERAL ASSISTANCE RECIPIENTS.—

“(A) IN GENERAL.—The term ‘general assistance recipient’ means any individual who is certified by the designated local agency as receiving assistance under a qualified general assistance program for any period of not less than 30 days ending within the preemployment period.

“(B) QUALIFIED GENERAL ASSISTANCE PROGRAM.—The term ‘qualified general assistance program’ means any program of a State or a political subdivision of a State—

“(i) which provides general assistance or similar assistance which—

“(I) is based on need, and

“(II) consists of money payments, and

“(ii) which is designated by the Secretary (after consultation with the Secretary of Health, Education, and Welfare) as meeting the requirements of clause (i).

“(7) ECONOMICALLY DISADVANTAGED EX-CONVICT.—The term ‘economically disadvantaged ex-convict’ means any individual who is certified by the designated local agency—

“(A) as having been convicted of a felony under any statute of the United States or any State,

“(B) as being a member of an economically disadvantaged family (as determined under paragraph (9)), and

“(C) as having a hiring date which is not more than 5 years after the last date on which such individual was so convicted or was released from prison.

“(8) YOUTH PARTICIPATING IN A QUALIFIED COOPERATIVE EDUCATION PROGRAM.—

“(A) IN GENERAL.—The term ‘youth participating in a qualified cooperative education program’ means any individual who is certified by the school participating in the program as—

“(i) having attained age 16 and not having attained age 19,

“(ii) not having graduated from a high school or vocational school, and

“(iii) being enrolled in and actively pursuing a qualified cooperative education program.

“(B) QUALIFIED COOPERATIVE EDUCATION PROGRAM DEFINED.—The term ‘qualified cooperative education program’ means a program of vocational education for individuals who (through written cooperative arrangements between a qualified school and 1 or more employers) receive instruction (including required academic instruction) by alternation of study and school with a job in any occupational field (but only if these 2 experiences are planned by the school and employer so that each contributes to the student’s education and employability).

“(C) QUALIFIED SCHOOL DEFINED.—The term ‘qualified school’ means—

“(i) a specialized high school used exclusively or principally for the provision of vocational education to individuals who are available for study in preparation for entering the labor market,

“(ii) the department of a high school exclusively or principally used for providing vocational education to persons who are available for study in preparation for entering the labor market, or

“(iii) a technical or vocational school used exclusively or principally for the provision of vocational education to persons who have completed or left high school and who are available for study in preparation for entering the labor market.

A school which is not a public school shall be treated as a qualified school only if it is exempt from tax under section 501(a).

“(D) INDIVIDUAL MUST BE CURRENTLY PURSUING PROGRAM.—Wages shall be taken into account with respect to a qualified cooperative education program only if the wages are attributable to services performed while the individual meets the requirements of subparagraph (A).

“(9) MEMBERS OF ECONOMICALLY DISADVANTAGED FAMILIES.—An individual is a member of an economically disadvantaged family if the designated local agency determines that such individual was a member of a family which had an income during the 6 months immediately preceding the month in which the hiring date occurs, which, on an annual basis would be less than 70 percent of the Bureau of Labor Statistics lower living standard.

“(10) PREEMPLOYMENT PERIOD.—The term ‘preemployment period’ means the 60-day period ending on the hiring date.

“(11) HIRING DATE.—The term ‘hiring date’ means the day the individual is hired by the employer.

“(12) DESIGNATED LOCAL AGENCY.—The term ‘designated local agency’ means the agency for any locality designated jointly by the Secretary and the Secretary of Labor to perform certification of employees for employer in that locality.

“(e) QUALIFIED FIRST-YEAR WAGES CANNOT EXCEED 30 PERCENT OF FUTA WAGES FOR ALL EMPLOYEES.—The amount of the qualified first-year wages which may be taken into account under subsection

(a)(1) for any taxable year shall not exceed 30 percent of the aggregate unemployment insurance wages paid by the employer during the calendar year ending in such taxable year. For purposes of the preceding sentence, the term 'unemployment insurance wages' has the meaning given to the term 'wages' by section 3306(b).

**"(f) REMUNERATION MUST BE FOR TRADE OR BUSINESS EMPLOYMENT.—**

**"(1) IN GENERAL.—**For purposes of this subpart, remuneration paid by an employer to an employee during any year shall be taken into account only if more than one-half of the remuneration so paid is for services performed in a trade or business of the employer.

**"(2) SPECIAL RULE FOR CERTAIN DETERMINATION.—**Any determination as to whether paragraph (1), or subparagraph (A) or (B) of subsection (h)(1), applies with respect to any employee for any year shall be made without regard to subsections (a) and (b) of section 52.

**"(3) YEAR DEFINED.—**For purposes of this subsection and subsection (h), the term 'year' means the taxable year; except that, for purposes of applying so much of such subsections as relates to subsection (e), such term means the calendar year.

**"(g) SECRETARY OF LABOR TO NOTIFY EMPLOYERS OF AVAILABILITY OF CREDIT.—**The Secretary of Labor, in consultation with the Internal Revenue Service, shall take such steps as may be necessary or appropriate to keep employers apprised of the availability of the credit provided by section 44B.

**"(h) SPECIAL RULES FOR AGRICULTURAL LABOR AND RAILWAY LABOR.—**For purposes of this subpart—

**"(1) UNEMPLOYMENT INSURANCE WAGES.—**

**"(A) AGRICULTURAL LABOR.—**If the services performed by any employee for an employer during more than one-half of any pay period (within the meaning of section 3306(d)) taken into account with respect to any year constitute agricultural labor (within the meaning of section 3306(k)), the term 'unemployment insurance wages' means, with respect to the remuneration paid by the employer to such employee for such year, an amount equal to so much of such remuneration as constitutes 'wages' within the meaning of section 3121(a), except that the contribution and benefit base for each calendar year shall be deemed to be \$6,000.

**"(B) RAILWAY LABOR.—**If more than one-half of remuneration paid by an employer to an employee during any year is remuneration for service described in section 3306(c)(9), the term 'unemployment insurance wages' means, with respect to such employee for such year, an amount equal to so much of the remuneration paid to such employee during such year which would be subject to contributions under section 8(a) of the Railroad Unemployment Insurance Act (45 U.S.C. 358(a)) if the maximum amount subject to such contributions were \$500 per month.

**"(2) WAGES.—**In any case to which subparagraph (A) or (B) of paragraph (1) applies, the term 'wages' means unemployment insurance wages (determined without regard to any dollar limitation)."

**(b) JOBS CREDIT MADE ELECTIVE.—**

(1) Section 44B (relating to credit for employment of certain new employees) is amended—

(A) by striking out "There shall be allowed" in subsection (a) and inserting in lieu thereof "At the election at the taxpayer, there shall be allowed", and

(B) by adding at the end thereof the following new subsection:

**"(c) ELECTION.—**

**"(1) TIME FOR MAKING ELECTION.—**An election under subsection (a) for any taxable year may be made (or revoked) at any time before the expiration of the 3-year period beginning on the last date prescribed by law for filing the return for such taxable year (determined without regard to extensions).

**"(2) MANNER OF MAKING ELECTION.—**Any election under subsection (a) (or revocation thereof) shall be made in such manner as the Secretary may by regulations prescribe."

(2) Section 6501 (relating to limitations on assessment and collection) is amended by adding at the end thereof the following new subsection:

**"(q) DEFICIENCY ATTRIBUTABLE TO ELECTION UNDER SECTION 44B.—**The period for assessing a deficiency attributable to any election under section 44B (or any revocation thereof) shall not expire before the date 1 year after the date on which the Secretary is notified of such election (or revocation)."

**(c) TECHNICAL AND CONFORMING AMENDMENTS.—**

**(1) AMENDMENTS OF SECTION 52.—**

(A) Section 52 (relating to special rules for computing credit for employment of certain new employees) is amended—

(i) by striking out subsections (c), (e), (i), and (j), and

(ii) by redesignating subsections (d), (f), (g), and (h) as subsections (c), (d), (e), and (f), respectively.

(B) Subsections (a) and (b) of section 52 are each amended by striking out "proportionate contribution to the increase in unemployment insurance wages" and inserting in lieu thereof "proportionate share of the wages".

(C) Subsection (e) of section 52 (as redesignated by subparagraph (A)) is amended—

(i) by adding "and" at the end of paragraph (1);

(ii) by striking out "and" at the end of paragraph (2) and inserting a period; and

(iii) by striking out paragraph (3).

**(2) AMENDMENTS OF SECTION 53.—**

(A) Subsection (a) of section 53 is amended by striking out "the amount of the tax imposed by this chapter for the taxable year, reduced by" and inserting in lieu thereof "90 percent of the excess of the tax imposed by this chapter for the taxable year over the sum of".

(B) Section 53 (relating to limitation based on amount of tax is amended by striking out subsection (b) and by redesignating subsection (c) as subsection (b).

**(d) EFFECTIVE DATE.—**

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to amounts paid or incurred after December 31, 1978, in taxable years ending after such date.

**(2) SPECIAL RULES FOR NEWLY TARGETED GROUPS.—**

(A) INDIVIDUAL MUST BE HIRED AFTER SEPTEMBER 28, 1978.—In the case of a member of a newly targeted group—

(i) such individual shall be taken into account for purposes of the credit allowable by section 44B of the Internal Revenue Code of 1954 only if such individual is first hired by the employer after September 26, 1978, and

(ii) such individual shall be treated for purposes of such credit as having first begun work for the employer not earlier than January 1, 1979.

**(B) MEMBER OF NEWLY TARGETED GROUP DEFINED.**—For purposes of subparagraph (A), an individual is a member of a newly targeted group if—

(i) such individual meets the requirements of subparagraph (A), (C), (D), (E), (F), or (G) of section 51(d)(1) of such Code, and

(ii) in the case of an individual meeting the requirements of subparagraph (A) of such section 51(d)(1), a credit was not claimed for such individual by the taxpayer for a taxable year beginning before January 1, 1979.

**(3) TRANSITIONAL RULE.**—In the case of a taxable year which begins in 1978 and ends after December 31, 1978, the amount of the credit allowable by section 44B of the Internal Revenue Code of 1954 (determined without regard to section 53 of such Code) shall be the sum of—

(A) the amount of the credit which would be so allowable without regard to the amendments made by this section, plus

(B) the amount which would be so allowable by reason of the amendments made by this section.

**(4) SUBSECTION (C)(2).**—The amendments made by subsection (u)(2) shall apply to taxable years beginning after December 31, 1978.

#### SEC. 322. WORK INCENTIVE PROGRAM CREDIT CHANGES.

**(a) CHANGES IN AMOUNT OF CREDIT.**—Section 50A(a) (relating to amount of credit) is amended by striking out paragraphs (1) and (2) and inserting in lieu thereof the following:

“(1) **GENERAL RULE.**—The amount of the credit allowed by section 40 for the taxable year shall be equal to the sum of—

“(A) 50 percent of the first-year work incentive program expenses, and

“(B) 25 percent of the second-year work incentive program expenses.

“(2) **LIMITATION BASED ON AMOUNT OF TAX.**—Notwithstanding paragraph (1), the amount of the credit allowed by section 40 for the taxable year shall not exceed the liability for tax for the taxable year.”.

**(b) CHANGES IN LIMITATIONS.**—Subsection (a) of section 50A is amended by striking out paragraphs (4), (5), and (6) and by inserting immediately after paragraph (3) the following new paragraph:

“(4) **LIMITATION WITH RESPECT TO NONBUSINESS ELIGIBLE EMPLOYEES.**—

“(A) **IN GENERAL.**—In the case of any work incentive program expenses paid or incurred by the taxpayer during the taxable year to eligible employees whose services are not performed in connection with a trade or business of the taxpayer—

“(i) paragraph (1)(A) shall be applied by substituting ‘85 percent’ for ‘50 percent’,

“(ii) subparagraph (B) of paragraph (1) shall not apply, and

“(iii) the aggregate amount of such work incentive program expenses which may be taken into account under paragraph (1) for such taxable year may not exceed \$12,000.

**“(B) DEPENDENT CARE CREDIT MAY NOT BE CLAIMED.**—No credit shall be allowed under section 44A with respect to any amounts paid or incurred by the taxpayer with respect to which the taxpayer is allowed a credit under section 40.

**“(C) MARRIED INDIVIDUALS.**—In the case of a husband or wife who files a separate return, subparagraph (A) shall be applied by substituting ‘\$6,000’ and ‘\$12,000’. The preceding sentence shall not apply if the spouse of the taxpayer has no work incentive program expenses described in such subparagraph for the taxable year.”.

**(c) REPEAL OF PROVISIONS PERMITTING RECOVERY OF CREDIT.**—Section 50A is amended by striking out subsections (c) and (d).

**(d) CHANGES IN DEFINITIONS AND SPECIAL RULES.**—

(1) Subsection (a) of section 50B (relating to work incentive program expenses) is amended to read as follows:

“(a) **WORK INCENTIVE PROGRAM EXPENSES.**—For purposes of this subpart—

“(1) **IN GENERAL.**—The term ‘work incentive program expenses’ means the amount of wages paid or incurred by the taxpayer for services rendered by eligible employees.

“(2) **FIRST-YEAR WORK INCENTIVE PROGRAM EXPENSES.**—The term ‘first-year work incentive program expenses’ means, with respect to any eligible employee, work incentive program expenses attributable to service rendered during the one-year period which begins on the day the eligible employee begins work for the taxpayer.

“(3) **SECOND-YEAR WORK INCENTIVE PROGRAM EXPENSES.**—The term ‘second-year work incentive program expenses’ means, with respect to any eligible employee, work incentive program expenses attributable to service rendered during the one-year period which begins on the day after the last day of the one-year period described in paragraph (2).

“(4) **LIMITATION ON AMOUNT OF WORK INCENTIVE PROGRAM EXPENSES.**—The amount of the work incentive program expenses taken into account with respect to any eligible employee for any one-year period described in paragraph (2) or (3) (as the case may be) shall not exceed \$6,000.”.

(2) Subsection (c) of section 50B is amended by striking out paragraphs (1) and (4) and by redesignating paragraphs (2), (3), and (5) as paragraphs (1), (2), and (3), respectively.

(3) Subsection (e) of section 50B (relating to estates and trusts) is amended—

(A) by inserting “and” at the end of paragraph (1),

(B) by striking out “, and” at the end of paragraph (2) and inserting in lieu thereof a period, and

(C) by striking out paragraph (3).

(4) Section 50B is amended by redesignating subsections (g) and (h) as subsections (h) and (i), respectively, and by inserting after subsection (f) the following new subsection:

“(g) **SPECIAL RULES FOR CONTROLLED GROUPS.**—

APPENDIX B

VIRGINIA BEACH CITY PUBLIC SCHOOLS

DEPARTMENT OF INSTRUCTIONAL SERVICES

MARKETING AND DISTRIBUTIVE EDUCATION TRAINING AGREEMENT

STUDENT \_\_\_\_\_

HIGH SCHOOL \_\_\_\_\_

TRAINING STATION \_\_\_\_\_

EMPLOYER \_\_\_\_\_

DE COORDINATOR \_\_\_\_\_

The high school, the employer, and the student will assume the following responsibilities:

1. The student will abide by regulations and policies of the employer and the school.
2. The employer agrees to assist in the development of a training plan.
3. The student will furnish the coordinator with necessary information about the training plan and promptly complete all necessary reports.
4. The coordinator will provide in-school related instruction, consultation, and advisory services.
5. All Federal and State regulations regarding employment, child labor laws, minimum wages, and other applicable regulations will be adhered to.
6. The employer will provide time for consultation with the coordinator concerning the student's progress.

STUDENT \_\_\_\_\_ DATE \_\_\_\_\_

EMPLOYER \_\_\_\_\_ DATE \_\_\_\_\_

DE COORDINATOR \_\_\_\_\_ DATE \_\_\_\_\_

# Virginia Cooperative Distributive Education Training Plan

Student-Learner \_\_\_\_\_ Social Security No. \_\_\_\_\_ Phone No. \_\_\_\_\_

Training Firm \_\_\_\_\_ Training Sponsor \_\_\_\_\_ Phone No. \_\_\_\_\_

Student's Occupational Objective \_\_\_\_\_

**Instruction and Evaluation Code:**

<b>[A]</b>	<b>Task or experience introduced (initial training provided)</b>
<b>[B]</b>	<b>Performs task under supervision</b>
<b>[C]</b>	<b>Performs task at entry level with minimum supervision</b>
<b>[D]</b>	<b>Initiates task and performs with speed and accuracy</b>

[illegible]



Form **6199**  
 (Rev. July 1980)  
 Department of the Treasury  
 Internal Revenue Service

**Certification of Youth Participating  
 in a Qualified Cooperative Education Program**  
**For the Targeted Jobs Credit Under Section 44B of the Internal Revenue Code**

Certification initiated by (check one)

☐ Employer ☐ Student ☐ School

**Part I Qualified School Offering Cooperative Education Program**

Name of school	Telephone number
Address (Number and street)	
City, State, and ZIP code	
School system	

**Part II Employer**

Name of business	Employer identification number	
Address (Number and street)		
City, State, and ZIP code		
Employer representative	Title	Telephone number

**Part III Student—Targeted Group E—(See Instruction A)**

Name	Date of birth—student must be at least age 16, but not yet age 20—(month, day, year)	Social security number
Address (Number and street)		
City, State, and ZIP code		
Student's first day on the job. (Must have been hired by you for the first time after September 26, 1978.)		Starting wage per hour
Dates of cooperative program of the student		Number of hours per week
From (date) to		

**Part IV Certification by the School (See Instruction B for Definitions)**

I certify that the student named in Part III is a "youth participating in a qualified cooperative education program;" the school named in Part I is a "qualified school;" and the cooperative education program of the school in which the student is enrolled is a "qualified cooperative education program."

Name of certifying officer (type or print)	Title
	Date

Signature ►

**Part V Signature of Employer (See Instruction C)**

I certify that this information is correct and true to the best of my knowledge. This form is for obtaining the benefits of the Targeted Jobs Tax Credit under section 44B of the Internal Revenue Code. I understand that my credit for employing the student named in Part III will end if this certification becomes invalid.

Signature ►	Date
-------------	------

# FAMILY INCOME STATEMENT FOR THE TARGETED JOBS TAX CREDIT PROGRAM

**INSTRUCTIONS:** All items must be completed and the form signed by the head of household (parent or guardian).

Return to the Cooperative Education teacher as soon as possible.

1. STUDENT \_\_\_\_\_ (Name) \_\_\_\_\_ (Date of Birth)

2. STUDENT'S HOME ADDRESS \_\_\_\_\_ (Number & Street) \_\_\_\_\_ (City) \_\_\_\_\_ (Zip)

3. NAME OF HEAD OF HOUSEHOLD \_\_\_\_\_ (Person Signing Form) \_\_\_\_\_ (First) \_\_\_\_\_ (Middle) \_\_\_\_\_ (Last)

4. WHAT IS THE TOTAL NUMBER OF PEOPLE IN THE FAMILY? (Count all persons related by blood, marriage, or adoption who receive more than 50% of their support from the head of the household.) # \_\_\_\_\_

5. LIST ALL PERSONS (Include self) COUNTED IN #4. GIVE RELATION TO STUDENT.

6. GIVE EACH PERSON'S SOCIAL SECURITY NO. (Number is not needed for children under 18 with no earnings)

7. LIST TOTAL INCOME FOR EACH PERSON FOR LAST 6 MONTHS AND GIVE SOURCE. (Example: \$1200/Wages) SEE INCOME NOTE BELOW\*

NAME	RELATION	SOCIAL SECURITY NO.	TOTAL INCOME	SOURCE
_____	_____	_____	\$ _____ /	_____
_____	_____	_____	\$ _____ /	_____
_____	_____	_____	\$ _____ /	_____
_____	_____	_____	\$ _____ /	_____
_____	_____	_____	\$ _____ /	_____
_____	_____	_____	\$ _____ /	_____

(USE AN ADDITIONAL SHEET OF PAPER IF MORE THAN SIX MEMBERS IN FAMILY.)

\*INCOME NOTE: You need only report the following kinds of income in #7.

- Gross Wages and Salary. Include total money earned **before** deductions. For example: if a family member earned \$4.00 per hour and worked twenty hours a week, the weekly wage is \$80. You would multiply the \$80 by the weeks worked in the last six months and enter the total for that person and "wages" under Source.
- Self-employment Income. Include net money income/gross receipts minus operating expenses.
- Farm Income. Include total net income from sale of farm products for 6 mo.
- Other Income. Include total money received over the 6 months from rent, OASI (Old Age and Survivors Insurance) Social Security benefits, pensions, alimony, child support, & periodic income from insurance policy annuities.

You do **NOT** need to report welfare payments, food stamps, housing aid, unemployment insurance, or veterans benefits other than retirement pensions.

8. IS THE STUDENT A FOSTER CHILD ASSIGNED TO YOUR CARE? \_\_\_\_ YES \_\_\_\_ NO

9. DO YOU RECEIVE WELFARE UNDER AID FOR DEPENDENT CHILDREN? \_\_\_\_ YES \_\_\_\_ NO

10. READ THE FOLLOWING STATEMENT AND SIGN AND DATE THIS FORM.

I have provided the above information of my own free will. I understand the information will be used solely to determine eligibility for the Targeted Jobs Tax Credit program. I have answered all questions truthfully to the best of my knowledge. I understand and agree that this information may be verified and that deliberate misrepresentation may subject me to prosecution under federal criminal statutes.

SIGNATURE OF HEAD OF HOUSEHOLD: \_\_\_\_\_

SIGNATURE OF STUDENT: \_\_\_\_\_

DATE: \_\_\_\_\_ YOU CAN REACH ME AT TELEPHONE NUMBER: \_\_\_\_\_

## APPENDIX F

Courses taught:

Marketing \_\_\_\_ Adv. Marketing \_\_\_\_ Adv. Fashion \_\_\_\_

School \_\_\_\_\_

Number of years teaching MDE \_\_\_\_\_

### TARGETED JOBS TAX CREDIT PROGRAM SURVEY - VA. BEACH SCHOOLS

1. Do you feel that the Targeted Jobs Tax Credit increased the rate of placements for your Marketing and Distributive Education students?

\_\_\_\_ Greatly increased  
\_\_\_\_ Slightly increased  
\_\_\_\_ No increase  
\_\_\_\_ Slightly decreased  
\_\_\_\_ Greatly decreased

2. Did you use the Targeted Jobs Tax Credit as an incentive to the employer(s) to hire your Marketing and Distributive Education student(s)?

\_\_\_\_ Always  
\_\_\_\_ Almost always  
\_\_\_\_ Sometimes  
\_\_\_\_ Almost never  
\_\_\_\_ Never

3. Do you feel that with the implementation of the Targeted Jobs Tax Credit your Marketing and Distributive Education student(s) obtained placements that they might not have obtained without the Targeted Jobs Tax Credit?

\_\_\_\_\_ Always  
\_\_\_\_\_ Almost always  
\_\_\_\_\_ Sometimes  
\_\_\_\_\_ Almost never  
\_\_\_\_\_ Never

4. Do you feel that with the implementation of the Targeted Jobs Tax Credit, businesses hired Marketing and Distributive Education students before they hired students not enrolled in a vocational program?

\_\_\_\_\_ Always  
\_\_\_\_\_ Almost always  
\_\_\_\_\_ Sometimes  
\_\_\_\_\_ Almost never  
\_\_\_\_\_ Never

5. Do you feel that with the implementation of the Targeted Jobs Tax Credit your student(s) obtained placements from businesses that normally would not have hired any students?

\_\_\_\_\_ Always  
\_\_\_\_\_ Almost always  
\_\_\_\_\_ Sometimes  
\_\_\_\_\_ Almost never  
\_\_\_\_\_ Never

6. What percent of the Targeted Jobs Tax Credit 6199 Forms were initiated by you?

\_\_\_\_\_ 50% or less

\_\_\_\_\_ 51% to 75%

\_\_\_\_\_ 76% to 95%

\_\_\_\_\_ 96% to 100%

7. Of the business(es) that self initiated the Targeted Jobs Tax Credit 6199 Forms, what types of business(es) was most prevalent?

\_\_\_\_\_ Apparel and Accessories

\_\_\_\_\_ Food Marketing

\_\_\_\_\_ Food Service

\_\_\_\_\_ General Marketing

\_\_\_\_\_ Other \_\_\_\_\_

8. Do you feel the paperwork involved with the Targeted Jobs Tax Credit increased your workload as a Marketing and Distributive Education Coordinator?

\_\_\_\_\_ Greatly increased

\_\_\_\_\_ Slightly increased

\_\_\_\_\_ No increase

\_\_\_\_\_ Slightly decreased

\_\_\_\_\_ Greatly decreased

9. How many coordination visits per student did you have to make to implement the Targeted Jobs Tax Credit Program?

\_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4  
\_\_\_\_\_ 5 or more

10. Since the Targeted Job Tax Credit Program was amended to include only those Cooperative students who are economically disadvantaged, how many students have you certified for the Targeted Jobs Tax Credit?

\_\_\_\_\_ 0  
\_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4 or more

# VIRGINIA BEACH CITY PUBLIC SCHOOLS

SCHOOL ADMINISTRATION BUILDING • P. O. BOX 6038 • VIRGINIA BEACH, VIRGINIA 23456

E. F. BRICKELL  
SUPERINTENDENT OF SCHOOLS


March 9, 1983

Mr. Terry M. Jenkins  
MDE Coordinator  
Frank W. Cox High School  
1848 Great Neck Road  
Virginia Beach, VA 23454

Dear Mr. Jenkins:

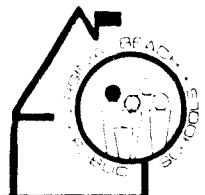
Your study was approved by Dr. Andrew Carrington on April 20, 1982. We had assumed that your study was completed prior to this date. If the study has not been completed, the authorization still stands.

Sincerely,

  
James C. Mounie, Director  
Research & Testing Services

/dlc

xc: Mr. Robert J. Parr, Supervisor of Distributive Education



APPENDIX H  
*Distributive Education Department*

FRANK W. COX HIGH SCHOOL

1848 GREAT NECK ROAD • VIRGINIA BEACH, VIRGINIA 23454  
(804) 481-4561

March 14, 1983

Fellow MDE Teachers:

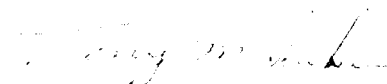
Please find enclosed a copy of the survey that I am using as part of my final research paper for my Masters at ODU. Would you please take the time to read and answer the questions on the survey and return it to me as soon as possible.

You will also find a copy of the letter from Dr. Mounie authorizing me to request your assistance.

If you have any questions, please feel free to call me at Cox at 481-4561.

Thank you for your assistance; I will be looking forward to receiving your completed survey.

Sincerely,



Terry M. Jenkins



## APPENDIX I

## TALLY SHEET FOR FORM 6199 BUSINESS AND STUDENT INFORMATION

Apparel & Accessories	Food Marketing	Full Service Restaurant	Fast Food Restaurant	Automotive & Petroleum	Recreation	Other
57						Dept. Stores Full Service
						Dept. Stores Discount
						Drug Stores
						Hotel - Motel
						Home & Office Products
						Financial Services
						Floristry
						Miscellaneous

APPENDIX J

MASTER SHEET FOR FORM 6199 BUSINESS AND STUDENT INFORMATION

Name of Business	Location	Number of Students Certified for TJTC

APPENDIX K

*Distributive Education Department*

FRANK W. COX HIGH SCHOOL

1848 GREAT NECK ROAD • VIRGINIA BEACH, VIRGINIA 23454  
(804) 481-4561

April 29, 1982

Fellow MDE Teachers:

A few weeks ago I requested that you send me your copies of the 6199 TJTC forms. At that time some of you expressed concern over my verbal authorization from Dr. Carrington. Please find enclosed a letter from Dr. Carrington authorizing me to request these forms and a letter I have sent to your principals concerning this collection.

As stated in the previous letter, I will return all copies to you before the end of this school year, or possibly sooner.

If you have your forms in individual student folders please notify me, and I will get in touch with you as to a convenient time for me to come by and review them.

Thank you for your assistance; I will be looking forward to receiving your 6199 forms in the pony.

Sincerely,

  
Terry M. Jenkins

Enclosure

## VIRGINIA BEACH CITY PUBLIC SCHOOLS

SCHOOL ADMINISTRATION BUILDING • P. O. BOX 6038 • VIRGINIA BEACH, VIRGINIA 23456

E. E. BRICKELL  
SUPERINTENDENT OF SCHOOLS

April 20, 1982

Mr. Terry M. Jenkins  
Distributive Education Department  
Cox High School  
1848 Great Neck Road  
Virginia Beach, VA 23454

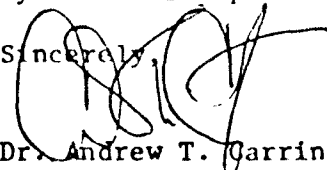
Dear Mr. Jenkins:

I have reviewed your application to conduct a preliminary study to determine the effects of the Targeted Jobs Tax Credit Program on the Marketing and Distributive Education classes in Virginia Beach City Public Schools. I believe the information will be of benefit to our school system; therefore, you are authorized to proceed with your preliminary study.

By copy of this letter I am notifying all senior high school principals that your study is approved by this office. The participation or self-exclusion from the study is the prerogative of the school's principal and/or the marketing and distributive education teachers. It is to be understood that you are to work directly with each principal or his/her representative in the review of their 6199 form.

I remind you that we do have the constraints of the Buckley Amendment and require that you ensure the confidentiality of all respondents to your survey. When you have completed your study, I should appreciate your sending to this office a copy of your final report.

Sincerely,



Dr. Andrew T. Carrington  
Program Evaluator  
Research & Testing Services

ATC/dlc

xc: ☒ All Senior High School Principals